

**Part II: Practice Problems**

Use the tax bracket table below to calculate each person's total tax. (The tax rates in Part I were calculated for 2019). Complete the following practice problems by writing your answers in the space provided. Then, write your final solution in the answer box. For Questions 1-3, assume the characters are single filers and not claimed as a dependent on someone else's tax return.

Tax Rate	For Single Filers	For Married Individuals Filing Joint Returns
10%	\$0 to \$11,000	\$0 to \$22,000
12%	\$11,000 to \$44,725	\$22,000 to \$89,450
22%	\$44,725 to \$95,375	\$89,450 to \$198,750
24%	\$95,375 to \$182,100	\$198,750 to \$364,200
32%	\$182,100 to \$231,250	\$364,200 to \$462,500
35%	\$231,250 to \$578,125	\$462,500 to \$693,750
37%	\$578,125 or more	\$693,750 or more

The standard deduction for 2023 is:

- \$13,850 for single filers
- \$27,700 for married and filing jointly

**Question 1**

Felix has a gross income of \$18,000. What is his total tax due?

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**M Woodhall**



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